

Form F-66 (IA-2) (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16207000300000</div> <div>City of Muscatine</div> <div>215 Sycamore Street</div> <div>Muscatine, Iowa 52761</div>		
CITY OF MUSCATINE , IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	12,539,510		12,539,510	12,539,510
Less: Uncollected property taxes-levy year	6,653		6,653	0
Net current property taxes	12,532,857		12,532,857	12,539,510
Delinquent property taxes	(4,035)		-4,035	0
TIF revenues	874,512		874,512	871,597
Other city taxes	3,498,482	0	3,498,482	3,410,901
Licenses and permits	354,747	17,235	371,982	335,100
Use of money and property	179,504	710,293	889,797	1,132,720
Intergovernmental	6,663,431	1,561,530	8,224,961	8,040,020
Charges for fees and service	560,435	12,922,916	13,483,351	13,093,650
Special assessments	0	0	0	0
Miscellaneous	1,831,010	2,988,894	4,819,904	4,830,750
Other financing sources	8,076,565	6,524,274	14,600,839	18,119,666
Total revenues and other sources	34,567,508	24,725,142	59,292,650	62,373,914
Expenditures and Other Financing Uses				
Public safety	8,326,966	0	8,326,966	8,496,800
Public works	2,353,705	0	2,353,705	2,476,400
Health and social services	20,000	0	20,000	20,000
Culture and recreation	3,165,942	0	3,165,942	3,342,774
Community and economic development	3,088,022	0	3,088,022	3,099,686
General government	2,295,450	0	2,295,450	2,375,621
Debt service	2,953,672	0	2,953,672	2,954,924
Capital projects	4,154,476	0	4,154,476	4,965,700
Total governmental activities expenditures	26,358,233	0	26,358,233	27,731,905
Business type activities	0	21,418,970	21,418,970	21,773,263
Total ALL expenditures	26,358,233	21,418,970	47,777,203	49,505,168
Other financing uses, including transfers out	8,149,888	3,827,356	11,977,244	15,544,666
Total ALL expenditures/And other financing uses	34,508,121	25,246,326	59,754,447	65,049,834
Excess revenues and other sources over (Under) Expenditures/And other financing uses	59,387	-521,184	-461,797	-2,675,920
Beginning fund balance July 1, 2013	10,081,938	8,818,532	18,900,470	18,886,141
Ending fund balance June 30, 2014	10,141,325	8,297,348	18,438,673	16,210,221
Note - These balances do not include \$ 56,748 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 16,605,000	Other long-term debt	\$ 0	
Revenue debt	\$ 14,295,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 925,000			
		General obligation debt limit	\$ 61,240,458	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11/08/2014		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Gergg Mandsager	→	563	264-1550	100
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/6/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF MUSCATINE			<div><input checked="" type="checkbox"/> GAAP</div> <div><input type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	7,138,119	3,027,205		2,374,186	0	0	12,539,510			12,539,510	2
3	Less: Uncollected property taxes - Levy year	2,801	2,184		1,668	0	0	6,653			6,653	3
4	Net current property taxes	7,135,318	3,025,021		2,372,518	0	0	12,532,857		T01	12,532,857	4
5	Delinquent property taxes	-1,922	-1,225		-888	0	0	-4,035		T01	-4,035	5
6	Total property tax	7,133,396	3,023,796		2,371,630	0	0	12,528,822			12,528,822	6
7	TIF revenues			874,512				874,512		T01	874,512	7
	Other city taxes											
8	Utility tax replacement excise taxes	32,284	13,697	0	10,406	0	0	56,387		T15	56,387	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	325,946	0	0	0	0	0	325,946	0	T15	325,946	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	13,264	5,965	0	4,531	0	0	23,760	0	T19	23,760	12
13	Hotel/motel tax	415,041	0	0	0	0	0	415,041	0	T19	415,041	13
14	Other local option taxes	0	2,677,348	0	0	0	0	2,677,348	0	T09	2,677,348	14
15	TOTAL OTHER CITY TAXES	786,535	2,697,010	0	14,937	0	0	3,498,482	0		3,498,482	15
16	Section B - LICENSES AND PERMITS	354,747	0	0	0	0	0	354,747	17,235	T29	371,982	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	4,566	6,132	1,840	1,448	1,231	18,919	34,136	14,964	U20	49,100	18
19	Rents and royalties	145,368	0	0	0	0	0	145,368	695,329	U40	840,697	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	149,934	6,132	1,840	1,448	1,231	18,919	179,504	710,293		889,797	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	308,873	0	0	0	1,788,896	0	2,097,769	733,126	B89	2,830,895	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	1,757,440	0	0	0	0	1,757,440	325,772	B50	2,083,212	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	308,873	1,757,440	0	0	1,788,896	0	3,855,209	1,058,898		4,914,107	33
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MUSCATINE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		2,405,457					2,405,457		C46	2,405,457	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	55,462	26,105	0	0	0	0	81,567	0	C89	81,567	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	354,055	C89	354,055	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	55,462	2,431,562	0	0	0	0	2,487,024	354,055		2,841,079	60
61												61
62	Local grants and reimbursements											62
63	County contributions	75,490	0	0	0	0	0	75,490	117,177		192,667	63
64	Library service	119,672	0	0	0	0	0	119,672	0	D89	119,672	64
65	Township contributions	0	0	0	0	0	0	0	31,400	D89	31,400	65
66	Fire/EMT service	10,800	0	0	0	0	0	10,800	0	D89	10,800	66
67	Housing payment in lieu of taxes	35,057	0	0	0	0	0	35,057	0	D89	35,057	67
68	School Resource Officer Reumbursement	59,292		0	0	0	0	59,292	0		59,292	68
69	United Way Contributions	0	20,887	0	0	0	0	20,887	0		20,887	69
70	Total local grants and reimbursements	300,311	20,887	0	0	0	0	321,198	148,577		469,775	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	664,646	4,209,889	0	0	1,788,896	0	6,663,431	1,561,530		8,224,961	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	0	A91	0	73
74	Sewer	0	0	0	0	0	0	0	5,349,461	A8Ø	5,349,461	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	5,384,726	A81	5,384,726	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MUSCATINE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	184,360	A94	184,360	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	3,250	0	0	0	0	0	3,250	0	A89	3,250	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	67,338	0	0	0	0	0	67,338	0	A89	67,338	92
93	Ambulance charges	0	0	0	0	0	0	0	1,267,251	A89	1,267,251	93
94	Sidewalk street repair charges	20,770	0	0	0	0	0	20,770	0	A44	20,770	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	58,081	0	0	0	0	0	58,081	0	A03	58,081	98
99	Library charges	6,562	0	0	0	0	0	6,562	0	A89	6,562	99
100	Park, recreation, and cultural charges	394,563	0	0	0	0	0	394,563	737,118	A61	1,131,681	100
101	Animal control charges	2,375	0	0	0	0	0	2,375	0	A89	2,375	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103	Planning & Zoning misc charges for services	7,496	0	0	0	0	0	7,496	0		7,496	103
104	TOTAL CHARGES FOR SERVICE	560,435	0	0	0	0	0	560,435	12,922,916		13,483,351	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	41,006	57,715	0	0	0	0	98,721	101,245	U99	199,966	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	27,147	0	0	0	0	0	27,147	11,457	U11	38,604	110
111	Fines	815,217	0	0	0	0	0	815,217	62,723	U30	877,940	111
112	Internal service charges	519,508	0	0	0	0	0	519,508	0	NR	519,508	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Insurance Recoveries	29,915	0	0	0	4,651	0	34,566	0		34,566	114
115	Reimbursement of Expenses-Public Works	62,506	0	0	0	0	0	62,506	0		62,506	115
116	Reimbursement of Expenses-Art Center	39,351	0	0	0	0	0	39,351	0		39,351	116
117	Sales Tax Collections	458	0	0	0	0	0	458	98,160		98,618	117
118	Other reimbursements and misc revenues	65,084	82,502	0	0	80,224	5,726	233,536	72,863		306,399	118
119	Health and Dental plan contributions	0	0	0	0	0	0	0	2,642,446		2,642,446	119
120	TOTAL MISCELLANEOUS	1,600,192	140,217	0	0	84,875	5,726	1,831,010	2,988,894		4,819,904	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF MUSCATINE					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	11,249,885	10,077,044	876,352	2,388,015	1,875,002	24,645	26,490,943	18,200,868		44,691,811	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	2,575,000	0	2,575,000	0	NR	2,575,000	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	4,004,602	213,047		180,074	551,255	0	4,948,978	6,524,274		11,473,252	127
128	Internal TIF loans and transfers in	160,589	0	0	206,225	137,178	0	503,992	0		503,992	128
129	Premium on long term debt	0	0	0	0	48,595	0	48,595	0		48,595	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	4,165,191	213,047	0	386,299	3,312,028	0	8,076,565	6,524,274		14,600,839	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	15,415,076	10,290,091	876,352	2,774,314	5,187,030	24,645	34,567,508	24,725,142		59,292,650	132
133												133
134	Beginning fund balance July 1, 2013	3,094,930	4,175,847	1,091,093	93,347	608,386	1,018,335	10,081,938	8,818,532		18,900,470	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	18,510,006	14,465,938	1,967,445	2,867,661	5,795,416	1,042,980	44,649,446	33,543,674		78,193,120	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF MUSCATINE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	4,282,907	20,559	0	0	0	0	4,303,466		E62	4,303,466	2
3	Purchase of land and equipment	146,952	14,169	0	0	0	0	161,121		G62	161,121	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	21,125	0	0	0	0	0	21,125		E89	21,125	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	3,628,215	0	0	0	0	0	3,628,215		E24	3,628,215	13
14	Purchase of land and equipment	71,737	0	0	0	0	0	71,737		G24	71,737	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	141,302	0	0	0	0	0	141,302		E32	141,302	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	8,292,238	34,728	0	0	0	0	8,326,966			8,326,966	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MUSCATINE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	91,930	1,166,967	0	0	0	0	1,258,897		E44	1,258,897	42
43	Purchase of land and equipment	0	123,168	0	0	0	0	123,168		G44	123,168	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	0	0	0	0	0	0		E44	0	48
49	Traffic control safety — Current operation	0	135,215	0	0	0	0	135,215		E44	135,215	49
50	Purchase of land and equipment	0	12,939	0	0	0	0	12,939		G44	12,939	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	435,962	0	0	0	0	435,962		E44	435,962	52
53	Purchase of land and equipment	0	30,619	0	0	0	0	30,619		G44	30,619	53
54	Highway engineering — Current operation	0	66,315	0	0	0	0	66,315		E44	66,315	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	168,353	0	0	0	0	168,353		E81	168,353	57
58	Purchase of land and equipment	0	4,945	0	0	0	0	4,945		G81	4,945	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	117,292	0	0	0	0	117,292		E89	117,292	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	91,930	2,261,775	0	0	0	0	2,353,705			2,353,705	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MUSCATINE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	20,000	0	0	0	0	0	20,000		E79	20,000	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	20,000	0	0	0	0	0	20,000			20,000	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MUSCATINE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	945,227	24,042	0	0	0	0	969,269		E52	969,269	122
123	Purchase of land and equipment	126,773	11,020	0	0	0	0	137,793		G52	137,793	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	315,086	0	0	0	0	0	315,086		E61	315,086	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	1,275,254	2,505	0	0	0	0	1,277,759		E61	1,277,759	127
128	Purchase of land and equipment	120,415	70,164	0	0	0	0	190,579		G61	190,579	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	100,589	0	0	0	0	0	100,589		E61	100,589	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	152,877	0	0	0	0	2,923	155,800		E03	155,800	133
134	Purchase of land and equipment	2,865	0	0	0	0	0	2,865		G03	2,865	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	16,202	0	0	0	0	0	16,202		E61	16,202	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	3,055,288	107,731	0	0	0	2,923	3,165,942			3,165,942	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	120,870	22,099	0	0	0	0	142,969		E89	142,969	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	1,892,965	0	0	0	0	1,892,965		E50	1,892,965	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	661,636	0	0	0	0	0	661,636		E29	661,636	148
149	Purchase of land and equipment	1,631	0	0	0	0	0	1,631		G29	1,631	149
150	Other community and economic development — Current operation	0	0	388,821	0	0	0	388,821		E89	388,821	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	784,137	1,915,064	388,821	0	0	0	3,088,022			3,088,022	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MUSCATINE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	320,767	0	0	0	0	0	320,767		E29	320,767	160
161	Purchase of land and equipment	4,781	0	0	0	0	0	4,781		G29	4,781	161
162	Clerk, Treasurer, financial administration — Current operation	533,126	0	0	0	0	0	533,126		E23	533,126	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	70,855	0	0	0	0	0	70,855		E25	70,855	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	542,118	0	0	0	0	0	542,118		E31	542,118	168
169	Purchase of land and equipment	12,300	0	0	0	0	0	12,300		G31	12,300	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	337,486	0	0	0	0	0	337,486		E89	337,486	171
172	Other general government — Current operation	404,936	0	0	0	0	0	404,936		E89	404,936	172
173	Purchase of land and equipment	0	69,081	0	0	0	0	69,081		G89	69,081	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	2,226,369	69,081	0	0	0	0	2,295,450			2,295,450	176
177	Section G — DEBT SERVICE	0	0	166,320	2,787,352	0	0	2,953,672			2,953,672	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	166,320	2,787,352	0	0	2,953,672			2,953,672	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Community Development Projects and Other Public Improvements	0	0	0	0	566,693	0	566,693			566,693	184
185	Street/Sidewalk Projects and Other Street Projects	0	0	0	0	3,566,957	0	3,566,957			3,566,957	185
186	Riverfront Development Projects	0	0	0	0	20,826	0	20,826			20,826	186
187	Subtotal Regular Capital Projects	0	0	0	0	4,154,476	0	4,154,476			4,154,476	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	4,154,476	0	4,154,476			4,154,476	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	14,469,962	4,388,379	555,141	2,787,352	4,154,476	2,923	26,358,233			26,358,233	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MUSCATINE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								0	E91	0	198
199	Purchase of land and equipment								0	G91	0	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation							4,152,644		E80	4,152,644	201
202	Purchase of land and equipment							246,962		G80	246,962	202
203	Construction							0		F80	0	203
204	Electric — Current operation							0		E92	0	204
205	Purchase of land and equipment							0		G92	0	205
206	Construction							0		F92	0	206
207	Gas Utility — Current operation							0		E93	0	207
208	Purchase of land and equipment							0		G93	0	208
209	Construction							0		F93	0	209
210	Parking — Current operation							193,384		E60	193,384	210
211	Purchase of land and equipment							0		G60	0	211
212	Construction							0		F60	0	212
213	Airport — Current operation							115,632		E01	115,632	213
214	Purchase of land and equipment							3,450		G01	3,450	214
215	Construction							0		F01	0	215
216	Landfill/Garbage — Current operation							4,615,743		E81	4,615,743	216
217	Purchase of land and equipment							103,852		G81	103,852	217
218	Construction							0		F81	0	218
219	Hospital — Current operation							0		E36	0	219
220	Purchase of land and equipment							0		G36	0	220
221	Construction							0		F36	0	221
222	Transit — Current operation							847,290		E94	847,290	222
223	Purchase of land and equipment							362,978		G94	362,978	223
224	Construction							0		F94	0	224
225	Cable TV, telephone, Internet — Current operation							0		E03	0	225
226	Purchase of land and equipment							0		G03	0	226
227	Housing authority — Current operation							763,436		E50	763,436	227
228	Purchase of land and equipment							111,425		G50	111,425	228
229	Construction							0		F50	0	229
230	Storm water — Current operation							0		E80	0	230
231	Purchase of land and equipment							0		G80	0	231
232	Construction							0		F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF MUSCATINE					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								1,359,242	E89	1,359,242	238
239	Purchase of land and equipment								69,821	G89	69,821	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								5,860,461		5,860,461	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246	Health Insurance Fund								2,469,296		2,469,296	246
247	Dental Insurance Fund								143,354		143,354	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								21,418,970		21,418,970	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	14,469,962	4,388,379	555,141	2,787,352	4,154,476	2,923	26,358,233	21,418,970		47,777,203	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	690,839	6,908,950		0	29,548	16,559	7,645,896	3,827,356		11,473,252	255
256	Internal TIF loans/repayments and transfers out	0	0	503,992	0	0	0	503,992	0		503,992	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	690,839	6,908,950	503,992	0	29,548	16,559	8,149,888	3,827,356		11,977,244	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	15,160,801	11,297,329	1,059,133	2,787,352	4,184,024	19,482	34,508,121	25,246,326		59,754,447	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	37,869	0	0	0	0	988,000	1,025,869			1,025,869	263
264	Restricted	0	2,861,278	908,311	80,309	2,214,478	35,498	6,099,874			6,099,874	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	307,331	0	0	0	0	307,331			307,331	266
267	Unassigned	3,311,336	0	0	0	-603,086	0	2,708,250			2,708,250	267
268	Total Governmental	3,349,205	3,168,609	908,311	80,309	1,611,392	1,023,498	10,141,324			10,141,324	268
269	Proprietary								8,297,348		8,297,348	269
270	Total ending fund balance June 30, 2014	3,349,205	3,168,609	908,312	80,309	1,611,392	1,023,498	10,141,325	8,297,348		18,438,673	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	18,510,006	14,465,938	1,967,445	2,867,661	5,795,416	1,042,980	44,649,446	33,543,674		78,193,120	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF MUSCATINE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 124,005		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 12,850,451

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 0	
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I92 0	
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I93 0	
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I94 0	
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
8. TIF revenue	19U 1,035,000	29U 0	39U 110,000	49U 0	49U 925,000	49U 0	49U 0	49U 0	I89 56,320	
9. Other-Specify G.O	19U 15,380,000	29U 2,575,000	39U 1,507,000	49U 16,448,000	49U 0	49U 0	49U 0	49U 0	I89 377,248	
10. Solid Waste	19U 1,035,000	29U 0	39U 878,000	49U 157,000	49U 0	49U 0	49U 0	49U 0	I89 22,854	
11. State Revolving Loan	19U 14,873,000	29U 0	39U 578,000	49U 0	49U 0	49U 14,295,000	49U 0	49U 0	I89 483,355	
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
Total long-term debt	32,323,000	2,575,000	3,073,000	16,605,000	925,000	14,295,000	0	0	939,777	

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2013	61V \$ 0
Outstanding as of JUNE 30, 2014	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

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Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	1,224,809,168	x .05 = \$	61,240,458

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61			
	\$	107,422	\$	0	0	17,604,940
						17,712,362

REMARKS

Delinquent property tax is a negative amount due to a successful appeal of a prior year taxable valuation. This resulted in the county refunding a portion of prior year property taxes paid by the commercial business.